

Asia-Pacific Management Accounting Association



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1. PRESIDENT'S MESSAGE

Message from APMAA President!

Dear APMAA members,

The Asia-Pacific Management Accounting Association (APMAA), established in 2004, has been a diverse community where APMAA, as an academic association, gives forums and conferences, connects us with peers, leverages work, and most importantly, creates a greater impact for management accountants in the Asia-Pacific region. Today APMAA has grown up to be one of the leading associations of scholars and professions in the field of management and accounting thanks to the dedication and contribution of all its members.

APMAA: A Decade of Growth

APMAA is excited to share with you our ten year history. With 2013 marking our tenth anniversary, we have a plan to publish a brochure titled "APMAA: A decade of Growth". The small book will highlight many APMAA accomplishments over its first decade, and guide you into the APMAA World. I foresee continued dependence on the volunteer spirit so

characteristic of our first decade. I would appreciate it if you would take a moment to remember those who are no longer with us.

2013 APMAA Conference in Japan

The 9th APMAA conference will be held at Nagoya University in Japan, November 1st to 4th, 2013. The conference is co-hosted by the Asia-Pacific Management Accounting Association (APMAA) and APMAA Japan. With the general theme, “Challenges for Management Accounting: Issues in Theory and Practice”, the 2013 conference will provide a unique platform for the exchange of leading-edge ideas for advancement of knowledge and practice in management accounting. A speech on the Toyota Production System (TPS) will be delivered at Plenary Session 4 by a manager from Toyota Motor Co. The 2013 Conference will strongly encourage interactions between academics and practitioners from various fields and countries.

We cordially invite academicians, doctoral students and practitioners who are interested in management accounting to submit papers for presentation at the 2013 APMAA Conference. Submissions of manuscripts that address all functional areas of management accounting as well as submissions of manuscripts that address the conference theme are welcomed. This issue of APMAA NEWS (the May 1st Issue) provides information about paper submission and hotel booking for the 2013 conference. For additional and updated information, please visit the 2013 Conference page of the APMAA web-site <http://www.apmaa.asia>

Nagoya is the center of Japan's third largest metropolitan region, known as the Chūkyō Metropolitan Area. Nagoya's main industry is the automotive business, as many Japanese automotive companies are based there. Toyota Motor Co. is headquartered in Nagoya. Mitsubishi Motors has an R & D division in Okazaki, a suburb of Nagoya. Many Japanese automotive suppliers such as Denso, Aisin Seiki Co., and Toyota Boshoku etc. are headquartered near Nagoya (<http://en.wikipedia.org/wiki/Nagoya>).

I hope to have the opportunity to meet many of you in person at the coming November conference.



Best regards,

Susumu Ueno

President, Asia-Pacific Management Accounting Association

May 1, 2013

2. ANNOUNCEMENT: 2013 CONFERENCE IN JAPAN

Call for Papers

The 9th (2013) APMAA Conference

Theme: Challenges for Management Accounting: Issues in Theory and Practice

November 1st – 4th, 2013

Venue: Nagoya University in Japan

The Asia-Pacific Management Accounting Association (APMAA) invites **papers** for its **9th (2013) conference and the 2013 PhD Colloquium**. The 9th APMAA Conference (Nov. 2-4, 2013) at Nagoya University is co-hosted by the Asia-Pacific Management Accounting Association (APMAA) and APMAA Japan. A PhD Colloquium (on Nov. 1, 2013) will be held in conjunction with the APMAA 2013 Conference.

Welcome and Greetings from Nagoya University

The Conference Organizing Committee at the Graduate School of Economics, Nagoya University, cordially invites you to attend the conference and Ph.D. Colloquium held at the Higashiyama campus of Nagoya University from 1 to 4 Nov. 2013 in Nagoya, Japan.



Chairman of the 9th APMAA Conference Organizing Committee
Shogo Kimura, Professor & Doctor of Economics
Dean of the Graduate School of Economics
Nagoya University, Japan

May 1, 2013

Manuscripts may encompass any area of management accounting and they can be theoretical, teaching-based or practice-oriented. Papers can be qualitative or quantitative in nature. Papers are welcomed in all of the following areas.

- Management Accounting and Control
- Management Accounting for Multinational Enterprises
- Management Accounting for State-owned Companies and Non-profit Organizations
- Management Accounting in Developing Countries
- Intellectual Capital and Knowledge Management
- Risk Management
- Corporate Governance
- Social and Environmental Accounting

- Financial Analysis
- Internal control and Accountability: Professional and Business Ethics
- Accounting History
- Accounting and Culture
- Accounting Education
- Methodological and Theoretical Issues

It should be noted

- Papers published elsewhere are not eligible for submission. Preference will be given to recent papers that have not previously been presented at major conferences.
- Papers will be double-blind reviewed.
- Author(s) of accepted papers must register for the conference **by September 30, 2013**, and at least one author must attend the meeting to present the paper.

PAPER SUBMISSION

The deadline for full paper submissions is July 15, 2013. To submit a paper, go to the CMT Conference Submission Site for the "2013 Annual Conference, Asia-Pacific Management Accounting Association" at:

<https://cmt.research.microsoft.com/APMAA2013/Default.aspx>, create an account and submit your paper.

IMPORTANT DATES (Tentative)

Full paper submission: **July 15, 2013**

Acceptance notification: August 15, 2013

Final paper for the Proceedings: August 31, 2013

INQUIRIES

More information and links to templates can be found from the APMAA 2013 Conference web page (i.e. <http://www.apmaa.asia/>). Any questions regarding this call for papers should be addressed to one of the 2013 Conference Program Committee Members below:

Masaaki Aoki (maoki@econ.tohoku.ac.jp)

Shoichiro Hosomi (hosomi@tmu.ac.jp)

Naoyuki Kaneda (naoyuki.kaneda@gakushuin.ac.jp)

Nobuo Yazawa (czq00554@nifty.com)

Susumu Ueno (ueno@konan-u.ac.jp)

As this conference will be held in association with *Asia-Pacific Management Accounting Journal* (APMAJ), the editorial representatives of this journal will be at the conference with a view to inviting submission of papers for consideration for possible publication in APMAJ. APMAJ is a journal listed in a number of reputable publication directories such as EBSCOhost, Cabell's and Ulrich's, and currently under consideration for listing in SCOPUS. It

is among the ranked journals in Excellence Research for Australia (ERA). ERA is an initiative of the Australian Research Council (ARC).



One of the most important objectives of APMAJ is to publish research papers that address relevant and contemporary issues in the field of management accounting which are useful to academia and the community at large. In addition, APMAJ seeks to communicate with a wide range of audiences and will accept for consideration manuscripts that are theoretical in nature, empirical, conceptual or behavioral and have direct implications for present or future practice. More information can be found from the APMAJ web-page (i.e., <http://ari.uitm.edu.my/journals/apmaj.html>).

Call for Papers

PhD Colloquium at 9th APMAA conference

Venue: Nagoya University, Japan (<http://www.nagoya-u.ac.jp/en/>)

November 1 (Friday), 2013.

A PhD Colloquium will be held in conjunction with the APMAA 2013 Conference. PhD students and candidates are hereby invited to present and discuss their preliminary results or work-in-progress. The discussants comprise of a group of international Professors.

Doctoral students interested in participating in the doctoral consortium should submit a single PDF file consisting of:

1. An introductory letter in which you indicate what you wish to obtain from the doctoral consortium and what you will be bringing to the doctoral consortium.
2. A one page research statement on the research you will pursue. If you are at the doctoral dissertation stage, this statement should focus on the dissertation.
3. Your CV.
4. A letter of recommendation from your primary dissertation advisor, who should state what you can contribute as well as gain from the doctoral consortium.

The main objective of the APMAA 2013 PhD colloquium is to offer an opportunity to PhD students to receive high-quality feedback from external reviewers and to interact with peers, exchange ideas, discuss concepts, and establish cooperation with various research groups. PhD students and candidates at all stages are welcome to submit a thesis-position paper, but preference will be given to students in the earlier stages of their PhD work.

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Participants will be expected to give short and informal presentations of their work during the Colloquium, to be followed by a panel-like discussion. The submitted paper should clearly state:

- The original key idea/hypothesis of the thesis
- The problem domain and the specific problem addressed
- An overview of related work in the area of the PhD work
- Methodological approach
- Research carried out
- The expected contributions (in line with the field of study)

SUBMISSION AND REVIEW PROCESS:

The deadline for full paper submissions is July 15, 2013. To submit a paper, go to the CMT Conference Submission Site for "2013 Annual Conference, Asia-Pacific Management Accounting Association" at <https://cmt.research.microsoft.com/APMAA2013/Default.aspx>, create an account and submit your paper.

Submissions should be around 10 pages long and follow the format used for the main APMAA 2013 conference papers. Since this is expected to be a work conducted by the PhD students, we request that:

The first author is a PhD student who is mainly responsible for conducting the research on the respective topic.

Names of the authors are preceded by: Student: and, where applicable, Supervisor.

The colloquium chairs will arrange the selection of the accepted papers using a peer review process. The accepted papers will be published in the PhD colloquium proceedings, and at least one of the main authors is required to register for the conference by **September 30, 2013**, and present the work at the corresponding session. The colloquium participants will pay the normal student registration fee.

INQUIRIES

More information and links to templates can be found from the APMAA 2013 Conference web page (i.e. <http://www.apmaa.asia/>). Any questions regarding this call for papers should be addressed to the PhD Colloquium co-chairs:

Omar Normah (normah645@salam.uitm.edu.my)

Scarborough Paul (pscarbrough@brocku.ca)

Yang Tzong Tsay (yttsay@ntu.edu.tw)

Susumu Ueno (ueno@konan-u.ac.jp)

Conference Information Highlights (Tentative, edited on April 28, 2013)		
<p>November 1 (Friday) Ph.D. Colloquium at Nagoya U.</p>	<p>Registration at Nagoya U. (1.00 p.m.-3.00 p.m.). School of Economics Ph.D. Colloquium at Nagoya U. (1.30 p.m.-5.30 p.m). Executive Dinner Meeting at HOTEL NAGOYA GARDEN PALACE (Vice Presidents, Directors and National Chairs are invited.) (6.30 p.m.-8.00 p.m.)</p>	<p>HOTEL NAGOYA GARDEN PALACE http://www.hotelgp-nagoya.com/en/index.html 3-11-13 Nishiki, Naka-ku, Nagoya-shi, Aichi Japan Phone Number +81-52-957-1022 / Fax Number +81-52-957-1727 Check-In Time 15:00 / Check-Out Time 10:00</p>
<p>November 2 (Saturday) Conference at Nagoya U.</p>	<p>Registration (8.30 a.m.-4.00 p.m.) 1. Opening (9.30 a.m.- 9.40 a.m.) Photo taking (9.40 a.m. -10.00 a.m.) 2. Plenary Sessions 1 & 2: Challenges for Management Accounting: Issues in Theory and Practices (10.00 a.m.- 11.50 a.m. 40mins , 10 min. Q&A) 3. Panel Session: Challenges for Management Accounting: Issues in Theory and Practices (1.30 p.m.-3.30 p.m.;120 min.) 4. Plenary Sessions 3&4: Challenges for Management Accounting: Issues in Practice (3.50 p.m.-5.20 p.m.;40 min.) Banquet at the Seikyo (Coperative Union) Restaurant of Nagoya U. (17.40 p.m.-19.40 p.m.)</p>	<p>A manager from the Toyota Motor Co. will deliver a speech on Toyota Production System (TPS) at Plenary Session 4.</p>
<p>November 3 (Sunday) Concurrent Sessions at Seminar rooms of Nagoya U.</p>	<p>Registration (8.30 a.m.-12.00 a.m.) Concurrent Sessions (9.20 a.m.-5.20 p.m.) Business Meeting and Dinner Buffet (5.30 p.m.-7.30 p.m.)</p>	<p>Business Meeting and Dinner Buffet 1. Message from the 2014 Conference hosting school (Prof. Kanibhatti Nitirojntanad, Department of Accountancy, Chulalongkorn University)</p>
<p>November 4 (Monday) Excursion</p>	<p>APMAJ Breakfast Meeting for Editorial Board members at HOTEL NAGOYA GARDEN PALACE (7.30 a.m.-9.00 a.m.) Optional City Tour for International Participants: TOYOTA Museum and NAGOYA Castle from the HOTEL NAGOYA GARDEN PALACE (10.00 a.m.-4.00 p.m.)</p>	<p>Optional City Tour for International Participants: <u>Please note this scheduled trip is limited to 40 and will be allocated on a first come first served basis.</u> (Transportation and admission fees are free) The TOYOTA Commemorative Museum of Industry and Technology: http://www.tcmit.org/english/</p>

PARTICIPATION FEE PER PERSON (Tentative: Final fee information will be upload at the 2013 conference page, <http://www.apmaa.asia/>)

Advance payment

The advance payment (*this payment is non-refundable*) must be paid in the full amount (*Participation Fee: JY (Japanese Yen) 29,500 or USD300; Student Participation Fee: JY 15,000 or USD 150*) to the APMAA account at *Japan Post Bank (ゆうちょ銀行)* by **September 30, 2013**. Further information will be provided at the 2013 Conference page of APMAA web-site <http://apmaa.asia/>. The Organizer of the APMAA 2013 annual conference will send **letters of invitation** only to the **participants** who completed full payment by **September 30, 2013 upon request**.

On-site payment

If you pay on site, you are required to pay JY 35,000 cash (for student; JY 20,000 cash).

3. Message from the 2014 Annual Conference Host School in Thailand

APMAA 2014 Annual Conference

Venue: Chulalongkorn University in Thailand

Message from

Kanibhatti Nitirojntanad, Professor, Chulalongkorn University



I'm glad to inform you of the progress of preparation for hosting the 10th (2014) APMAA Conference in Bangkok, Thailand.

The Accounting Department of Chulalongkorn University is now in the process of arranging for the working committee responsible for each activity. I expect that the conference may attract about 150-200 participants from all over the world. I hope the APMAA 2014 Annual Conference hosted by Chulalongkorn University will be a memorable one for all participants and APMAA committee members. Any suggestions concerning the APMAA 2014 Conference preparation will be very much appreciated.



Chulalongkorn University (known as "Chula") is the oldest Thai university, founded in 1917 by King [Vajiravudh](#) (Rama VI) and named after his father, King [Chulalongkorn](#) (Rama V). It is one of the top universities in Thailand and Southeast Asia. It is a large comprehensive university with nineteen faculties and institutes. The beautiful campus covers a large area in downtown [Bangkok](#).

4. ESSAY

A few thoughts on Interviews in Managerial Accounting Research

In working on a current research project it has become clear that here in Canada our hospitals are internally extremely loosely coupled. For example, the budgeting system is so general and high level that significant changes in the organization are not visible in most internal accounting analyses. Although I was conducting research on the impact of some significant operating and environmental changes on the accounting system and financial analysis, I found almost no direct impact, nor any expectation among the managers that there would be an impact. Although they responded to specific questions as expected--and acknowledged the changes, their assessment under careful questioning is that there was no material impact.

I found this very surprising, since at the surface I would have been sure to have measured a change using a survey approach. Thus, I was very lucky that I had chosen to use interviews rather than a survey, but more importantly I was reminded that there is no replacement for in-person contact with actual businesses when doing research in most managerial accounting topic areas. Financial accounting research can validly be the study of how externally directed information interacts with an external audience through external indicators such as stock prices. However managerial accounting research is largely the study of how internally focussed information is used internally, and for that you need internal indicators, one of the best being actual conversations with internal users. In some cases the survey approach will work, but there is so much variation in the quality of internal indicators that personal confirmation of some sort is probably essential. A partial level of confirmation can be developed through a good survey development phase, however the fact that we lack the objective indicator of a stock price means that we will always face greater risk of missing some important concept.

- *Paul Scarbrough*

5. APMAA EXECUTIVE COUNCIL AND STEERING COMMITTEE

2013 Executive Council Members as of January 1, 2013

President

Susumu Ueno (ueno@konan-u.ac.jp), Konan University, Japan

President-elect and Deputy President

Yang Tzong Tsay (yttsay@ntu.edu.tw), National Taiwan University, Taiwan

Executive Vice Presidents

Normah Omar (normah645@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia

Past President

Akira Nishimura (akiran@nm.beppu-u.ac.jp), Beppu University, Japan

Vice Presidents

Taesik Ahn (ahnts@snu.ac.kr), Seoul National University, Korea.

Masaaki Aoki (maoki@econ.tohoku.ac.jp), Tohoku University, Japan

Takayuki Asada (asada@ya2.so-net.ne.jp), Ritsumeikan University, Japan

Grahita Chandrarin (grahitac@yahoo.com), University of Merdeka Malang, Indonesia

Yuan Lue Fu (fuyuanlue@gmail.com), Xiamen University, China

Yiming Hu (cafr0066@tom.com), Shanghai Jiao Tong University, China

Shogo Kimura (kimura@soec.nagoya-u.ac.jp), Nagoya University (**2013 conference**)

Kanibhatti Nitirojntanad (kanibhatti@cbs.chula.ac.th), Chulalongkorn University, Thailand (**2014 conference**)

Ibrahim Kamal Abdul Rahman (dibra571@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia

Paul Scarbrough (pscarbrough@brocku.ca), Brock University, Canada

Roger Willett (Roger.Willett@utas.edu.au), University of Tasmania, Australia

Directors

Director & Treasurer

Nobuo Yazawa (aloha@sky.nifty.jp), Beppu University, Japan

Directors

Jan Kurt Alpenberg (jan.alpenberg@lnu.se), Linné Universitet (*Linnaeus University*), Sweden

Shoichiro Hosomi (hosomi@tmu.ac.jp), Tokyo Metropolitan University, Japan

Wee Shu Hui (wee.shu.hui@gmail.com), Universiti Teknologi MARA, Malaysia

Ahmed Bahgat Abdel-Maksoud (aabdelmaksoud@uaeu.ac.ae), United Arab Emirates University, UAE.

Sekar Mayangsari (sekar@hotmail.com) Trisakti University, Indonesia (**2015 conference**)

Suzana Sulaiman (suzana1110@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia

2013 Steering Committee Members as of May 1, 2013 (national chairs)

Australia	Foo Yee Boon (foo.yee.boon@monashh.edu), Monash University Sujatha Perera (sperera@efs.mq.edu.au), Macquarie University Susan Robertson (sue.robertson@rmit.edu.au), RMIT (Royal Melbourne Institute of Technology) Dennis Taylor (dennis.taylor@rmit.edu.au), RMIT (Royal Melbourne Institute of Technology) Bulend Terzioglu (bulend.terzioglu@acu.wdu.au), Australian, Catholic University Roger Willett (Roger.Willett@utas.edu.au), University of Tasmania
Canada	Paul Scarbrough (pscarbrough@brocku.ca), Brock University
APMAA China	Chao Chen (chen_chao@fudan.edu.cn), Fudan University Xiao Chen (chenx@sem.tsinghua.edu.cn), Tsinghua University

	<p>De Ming Dai (deming_dai@263.net), Renmin University of China Hong Xing Fang (hxfang@dufe.edu.cn), Dongbei University of Finance and Economics, Dalian Yuan Lue Fu (yifu@xmu.edu.cn), Xiamen University Yiming Hu (huyim@sjtu.edu.cn), Shanghai Jiao Tong University Linjuan Mu (mulinjuan@yahoo.com), Beijing Technology and Business University Xiaohui Qu (xhqu@xmu.edu.cn), Xiamen University Gu Liang Tang (tangguliang@263.net), University of International Business and Economics, Beijing. Zengbiao Yu (yuzb@sem.tsinghua.edu.cn), Tsinghua University</p> <p>Liyan Wang (lywang@gsm.pku.edu.cn), Peking University Xie Zhihua (zhihui09@sohu.com), Beijing Technology and Business University</p>
Finland.	<p>Marko Järvenpää (marko.jarvenpaa@econ.jyu.fi), University of Jyväskylä Hannu Kurunsaari (kurunsaari@hotmail.com), Osaka City University (Visiting Scholar from Finland)</p>
Indonesia	<p>Grahita Chandrarin (grahitac@yahoo.com), University of Merdeka Malang Bambang Soedaryono (bambang@fe.trisakti.ac.id), Trisakti University Lindawati Gani (lgani@ui.ac.id), University of Indonesia Sekar Mayangsari (sekar@hotmail.com), Trisakti University Ertambang Nahartyo (ertambang@gmail.com), Gadjah Mada University. Iwan Triyuwono (itriyuwono@gmail.com), University of Brawijaya Yuliansyah Yoi (yulyyy001@mymail.unisa.edu.au), University of Lampung</p>
Hong Kong	<p>Amy H. Lau (ahlau@business.hku.hk), University of Hong Kong Lin Zhijun (linzj@hkbu.edu.hk), Hong Kong Baptist University</p>
APMAA Japan	<p>Masaaki Aoki (maoki@econ.tohoku.ac.jp), Tohoku University Takayuki Asada (asada@ya2.so-net.ne.jp), Ritsumeikan University Noboru Harada (n-harada1116@nifty.com), Mejiro University. Fumiko Hiki (F.Hiki@r.hit-u.ac.jp), Hitotsubashi University Shoichiro Hosomi (hosomi@tmu.ac.jp), Tokyo Metropolitan University Naoyuki Kaneda (naoyuki.kaneda@gakushuin.ac.jp), Gakushuin University Shogo Kimura (kimura@soec.nagoya-u.ac.jp), Nagoya University Tetsuhiro Kishita (kishita@biz.ryukoku.ac.jp), Ryokoku University Yoshitaka Kobayashi (ykobay@waseda.jp), Waseda University Kentaro Koga (kkoga@ics.hit-u.ac.jp), Hitotsubashi University</p> <p>Masanobu Kosuga (masa-kos@kwansei.ac.jp), Kwansei Gakuin University Yu-ichi Kubota (kubota@eco.osakafu-u.ac.jp), Osaka Prefecture University Shuji Mizoguchi (shujim@ynu.ac.jp), Yokohama National University Takami Matsuo (mats@kobe-u.ac.jp), Kobe University Junjiro Miyamoto (mivajun2@nike.eonet.ne.jp), Tezukayama University Ichiro Mizuno (icmizuno@ipcku.kansai-u.ac.jp), Kansai University Yasuhiro Monden (yasuhirom@mail2.accsnet.ne.jp), Professor Emeritus at University of Tsukuba Yumi Morofuji (morofuji@rikkyo.ac.jp), Rikkyo University Yoshiyuki Nagasaka (nagasaka@konan-u.ac.jp), Konan University Akira Nishimura (akiran@nm.beppu-u.ac.jp), Beppu University</p> <p>Hiroshi Obata (hiroshi@obata.misc.hit-u.ac.jp), Hitotsubashi University Noboru Ogura (ny-ogura@mvi.biglobe.ne.jp), Aoyama Gakuin University Tomoki Oshika (oshikat@waseda.jp), Waseda University Johei Oshita (oshita@en.kyushu-u.ac.jp), Kyushu University Koichi Saito (koichi@nanzan-u.ac.jp), Nanzan University Atsushi Shiiba (shiiba@econ.osaka-u.ac.jp), Osaka University Yoshinobu Shima (shima@bus.kindai.ac.jp), Kinki University Kenichi Suzuki (KGH00111@nifty.com), Meiji University Fumiko Takeda (takeda@tmi.t.u-tokyo.ac.jp), University of Tokyo Yoshiro Tokuga (tokuga@econ.kyoto-u.ac.jp), Kyoto University</p> <p>Susumu Tokusaki (tokusaki@kwansei.ac.jp), Kwansei Gakuin University Masao Tsuji (mtsuji@waseda.jp), Waseda University Susumu Ueno (ueno@konan-u.ac.jp), Konan University</p>

	<p>Kenji Yasukata (Kyasukata@bus.kindai.ac.jp), Kinki University Nobuo Yazawa (czq00554@nifty.com), Beppu University Eri Yokota (yokota@fbc.keio.ac.jp), Keio University Masamichi Yoshioka (yoshioka@ms.kuki.tus.ac.jp), Tokyo University of Science</p>
APMAA Korea	<p>Taesik Ahn (ahnts@snu.ac.kr), Seoul National University Sung-Kwon Chi (chisk@pusan.ac.kr), Pusan University Ung-Yong Choi (uychoi@chonnam.ac.kr), Chonnam University H. Rock Chung (jhrjhr@khu.ac.kr), Kyunghee University Chul-Kyu Hong (ckhong04@cau.ac.kr), Chungang University Iny Hwang (hiny72@snu.ac.kr), Seoul National University Yook Keunhyo (yook@pufs.ac.kr), Pusan University of Foreign Studies. Jinbae Kim (jinbae@korea.ac.kr), Korea University Wan-Seok Ko (wsko7@naver.com), Hankuk University of Foreign Affairs Kyung Tae Lee (kyungtae@yonsei.ac.kr), Yonsei University</p> <p>Sangchul Lee (sclee68@dongguk.edu), Dongguk University Sang-Soo Lee (sslee@inha.ac.kr), Inha University Tae-Young Paik (typaik@skku.edu), Sungkyunkwan University Joonho Park (bizintel@hanyang.ac.kr), Hanyang University Jae Yong Shin (jshin@snu.ac.kr), Seoul National University</p>
Malaysia	<p>Rozainun Abd Aziz (rozainun@salam.uitm.edu.my), Universiti Teknologi MARA Wee Shu Hui (wee.shu.hui@gmail.com), Universiti Teknologi MARA, Malaysia Che Ruhana Isa (cruhana@um.edu.my), University of Malaya Normah Omar (normah645@salam.uitm.edu.my), Universiti Teknologi MARA Ibrahim Kamal Abdul Rahman (dibra571@salam.uitm.edu.my), Universiti Teknologi MARA Amirul Shah MdShahbudin (amirulshah@usm.my), Universiti Sains Malaysia (USM) Maliah Sulaiman (maliah@iiu.edu.my), International Islamic University Suzana Sulaiman (s-suzana@lycos.com), Universiti Teknologi MARA Nagarethnam Thirumanickam (nagar279@salam.uitm.edu.my), University Teknologi MARA</p>
New Zealand	<p>Ralph Adler (ralph.adler@otago.ac.nz), University of Otago Noel Yahanpath (NYahanpath@eit.ac.nz), Eastern Institute of Technology</p>
Singapore	<p>Shih Sheng-Hua (bizshihm@nus.edu.sg), National University of Singapore Cheng Nam Sang (nscheng@smu.edu.sg), Singapore Management University</p>
Sweden	<p>Jan Kurt Alpenberg (jan.alpenberg@lnu.se), Linné Universitet (<i>Linnaeus University</i>)</p>
APMAA Taiwan	<p>Jiin-Feng Chen (jfchen@nccu.edu.tw), National Chengchi University Kuo-Tay Chen (ktchen@management.ntu.edu.tw), National Taiwan University Chi-Chun Chou (ccchou0412@gmail.com), National Taipei College of Business Rong-Ruey Duh (rrduh@management.ntu.edu.tw), National Taiwan University Joan Ko (joanko@scu.edu.tw), Suchoo University Chialing Lee (actell@ccu.edu.tw), National Chung Cheng University Shu-Hsing Li (shli@management.ntu.edu.tw), National Taiwan University Fengyi Lin (fengyi@ntut.edu.tw), National Taipei University of Technology Suming Lin (lichu@ntu.edu.tw), National Taiwan University Bi-Huei Tsai (bhtsai@faculty.nctu.edu.tw), National Chiao Tung University</p> <p>Wen-Hsien Tsai (whtsai@mgt.ncu.edu.tw), National Central University Yang Tzong Tsay (yttsay@ntu.edu.tw), National Taiwan University Ching-Hsih Yang (yangch@mail.ntpu.edu.tw), National Taipei University Anne Wu (anwu@nccu.edu.tw), National Chengchi University</p>
Thailand	<p>Chanongkorn Kuntonbutr (ck959@yahoo.com), Rajamangala University of Technology Thanyaburi Kulwadee Lim-u-sanno (Kulwadee_lim@hotmail.com), Prince of Songkla University Kanibhatti Nitirojtanad (kanibhatti@cbs.chula.ac.th), Chulalongkorn University Wanchai Prasertsri (chai_won12@hotmail.com), Rajamakala University of Technology Thanyaburi Somchai Supphatada (sochsupp@tu.ac.th), Thammasat University Kanitsorn Terdpaopong (4723015@rsu.ac.th), Rungsit University.</p>

	Ninnual Visedsun (n_naul@hotmail.com), Rungsit University. Wila-sini Wongkaew (wilasini@acc.chula.ac.th), Chulalongkorn University
UAE	Thomas Ahrens (tahrens@uaeu.ac.ae), United Arab Emirates University Ahmed Bahgat Abdel-Maksoud (aabdelmaksoud@uaeu.ac.ae), United Arab Emirates University
U.K.	John Burns (j.e.burns@exeter.ac.uk), University of Exeter Christopher Chapman (christopher.chapman@imperial.ac.uk), Imperial college of London Robert P Greenwood (rpgreenwood@yahoo.com), University of Gloucestershire Keith Maunders (k.t.maunder@hull.ac.uk), Professor Emeritus at University of Hull Falconer Mitchell (Falconer.Mitchell@ed.ac.uk), University of Edinburgh Jason Zezhong Xiao (Xiao@cardiff.ac.uk), Cardiff University
U.S.A.	Kung H Chen (kchen@unl.edu), University of Nebraska Fredrick H. Wu (FrederickWu@my.unt.edu), Professor Emeritus at University of North Texas Joanna Ho (jlho@uci.edu), University of California, Irvine

Editorial Board Members of the APMAA News

Editors:

Paul Scarbrough (pscarbrough@brocku.ca), Editor-in-Chief

Normah Omar (normah645@salam.uitm.edu.my)

Yang Tzong Tsay (yttsay@ntu.edu.tw) in charge of the 8th Annual Conference section.

Susumu Ueno (ueno@konan-u.ac.jp) in charge of the 2013 Annual Conference section.

Submission Deadlines of Articles and Essays

October 1, 2013 edition (Vol. 14): 10 September 2013

January 1, 2014 edition (Vol. 15): 10 December 2013

May 1, 2014 edition (Vol. 16): 10 April 2014



Message from the Editor-in-Chief I hope you are experiencing a beautiful Spring. It is slow in coming to Canada, but that makes it more delightful when it arrives. I am looking forward to seeing you in Nagoya. (Paul Scarbrough).

6. Travel Information for the 2013 Annual Conference

Application for Visas and Letters of Invitation

A **visa** is required for citizens of countries and regions that do not have visa exempt agreements with Japan. Please find a general guide to Japanese visas at the Japan Ministry of Foreign Affairs site http://www.mofa.go.jp/j_info/visit/visa/index.html.

The Organizer of APMAA 2013 Annual conference will send **letters of invitation** only to the **participants** who completed full payment.

Transportation from Chubu International Airport to the Downtown of Nagoya

Chubu International Airport (Centrair, 中部国際空港) <http://www.centrair.jp/en/>
Centrair is the gateway of Central Japan to the sky. It takes 28 minutes by train and 30-40 minutes by car from Nagoya.

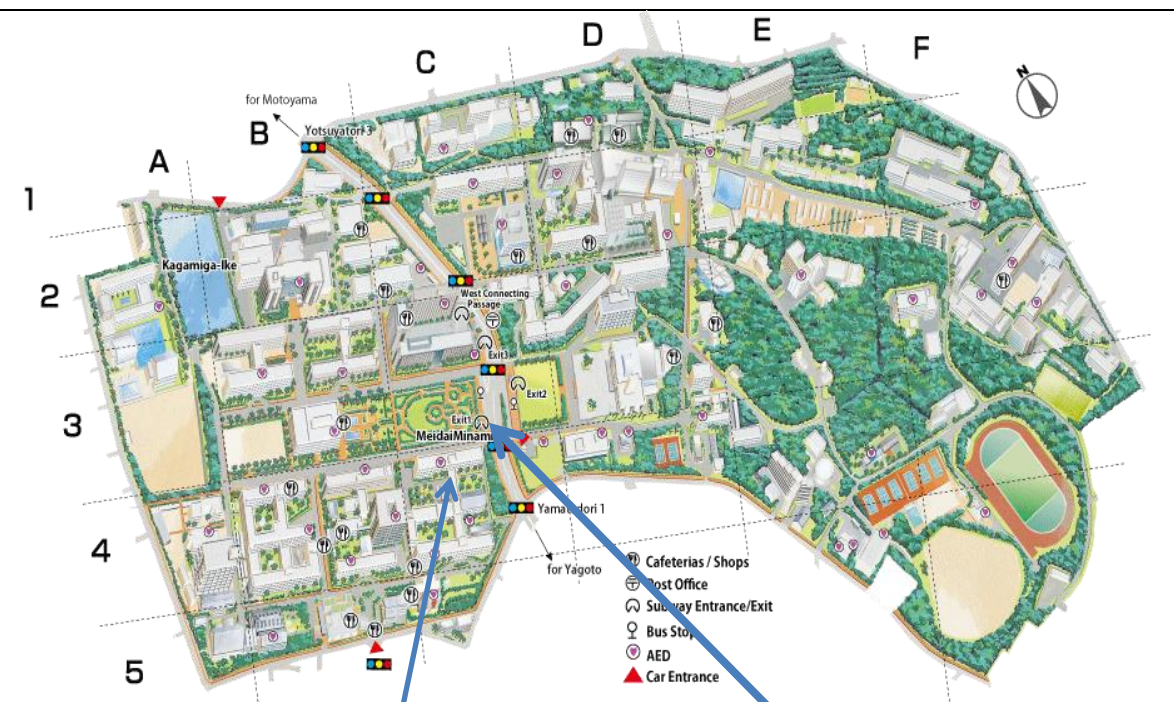
- http://www.centrair.jp/en/to_and_from/
- http://www.centrair.jp/en/to_and_from/access/bus.html
- <http://www.centrair.jp/en/access/ac-to-train/index.html>

PRIVATE SHUTTLE SERVICE

<http://www.tsubame-taxi.or.jp/en/airport/about.html>

Private Shuttle Service is a chartered jumbo taxi service between Central Japan International Airport (Centrair, 中部国際空港) and hotels in major tourist destinations in Central Japan for a set price. It is a special price which is applied to the passengers who stay at a hotel in Central Japan. The vehicle is a jumbo taxi which has a capacity of 9 passengers and a wide baggage space.

Transportation to Nagoya University



To the conference venue **School of Economics**, Nagoya University (名古屋大学経済学部) **from Nagoya Garden Hotel**, go to the Sakae Subway Station (地下鉄栄駅) and take the Subway Higashiyama Line (東山線) to Motoyama Sta. (本山駅) (15 minutes). Then transfer to the Subway Meijo Line (名城線) to Nagoya Daigaku Station (名古屋大学駅). The School of Economics (経済学部) is just off the **subway exit 1** 出口 1).

From Nagoya Station: Take the Subway Higashiyama Line (東山線) to Motoyama Sta. (本山駅) (15

minutes), then transfer to the Subway Meijo Line(名城線) to Nagoya Daigaku Station (名古屋大学駅).

Please visit <http://www.nagoya-u.ac.jp/en/global-info/access-map/higashiyama/>, and click on the facility category name “**School of Economics / Graduate School of Economics**” below the map, and the buildings will pop up on the map.

Hotel Booking

HOTEL NAGOYA GARDEN PALACE <http://www.hotelgp-nagoya.com>

3-11-13 Nishiki, Naka-ku, Nagoya-shi, Aichi Japan, Phone Number +81-52-957-1022 / Check-In Time 15:00 / Check-Out Time 10:00

• You can make your reservation by e-mailing the form below to Mr. Miyazaki, Nagoya Garden Hotel at front@hotelgp-nagoya.com. Early reservation is recommended as November is the high tourist season in Japan.

• The rates shown below are per room and per night, including **breakfast**, service and **taxes**.

Single room (JY 6,699), **Deluxe single room** (JY 8,085),

Twin room for single use (JY 9,817), **Twin room** (T, JY 12,127)

• To receive the special conference rate above described, be sure to:

Identify yourself as attending the **2013 APMAA Conference**.

Make your reservations by **September 30, 2013**.

Check-in date/ Time	day <input type="text" value=""/>	month <input type="text" value=""/>	2013 <input type="text" value=""/>	15:00~16:00 <input type="text" value=""/>
Check-out date	day <input type="text" value=""/>	month <input type="text" value=""/>	2013 <input type="text" value=""/>	
Rooms	Day/Month	Room type	Smoking	Number of Rooms
	30/Oct.			
	31/Oct.	Twin room for single use	non	1
	1/Nov.	Twin room for single use	non	1
	2/Nov.	Twin room for single use	non	1
	3/Nov.	Twin room for single use	non	1
	4/Nov.			
Number of Guests	male <input type="text" value="0 person"/>	female <input type="text" value="0 person"/>		
Given name(First name)				
Family name(Last name)				
Age	<input type="text" value="56~60"/>			
Your nationality				
Payment and Cancellation Policy	Please pay your hotel charges in cash or with a credit card when you check-in at the Garden hotel. <u>Cancelation Policy</u> When cancelled on 6 -2 days before occupancy:20% of the first day			

	<p>accommodation charge. When cancelled on the day of occupancy: 80% of the first day accommodation charge. When a guest becomes a no-show:100% of the first day accommodation charge. <u><i>Your credit card information is need to guarantee the reservation.</i></u> VISA / MASTERCARD / JCB / AMEX / DINERS / China Union Pay Card Number: Expiration (month/year): Name on the card:</p>
Email address	
Email address (again)	
Your Requests	